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Attorneys for the United States

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF OREGON**

FLOYD W. BEAM and ELAINE M. BEAM,)	
)	
Plaintiffs and Counterdefendants,)	Civil No. 07-6035-TC
v.)	
))DECLARATION OF KARI D. LARSON IN
UNITED STATES GOVERNMENT, a.k.a.))SUPPORT OF UNITED STATES' MOTION
UNITED STATES OF AMERICA, a Federal))FOR SUMMARY JUDGMENT
Corporation, INTERNAL REVENUE)	
SERVICE OVERSIGHT BOARD, a.k.a. the)	
INTERNAL REVENUE SERVICE,)	
DEPARTMENT OF THE TREASURY, a.k.a.)	
UNITED STATES TREASURY, and the)	
SOCIAL SECURITY ADMINISTRATION,)	
)	
Defendants, Counterclaimants and Third-Party)	
Plaintiffs,)	
v.)	
ERIC BEAM, STATE OF OREGON, and)	
FLOYD W. BEAM and ELAINE M. BEAM as)	
TRUSTEES OF SUNBEAM INVESTMENT)	
COMPANY,)	
<u>Third-Party Defendants.</u>)	

I, Kari D. Larson, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am an attorney with the United States Department of Justice, Tax Division located in Washington, D.C. I have been assigned to the above-captioned matter and am in possession of the Department of Justice files and a portion of the Internal Revenue Service administrative files concerning this matter. I have reviewed the Department of Justice files and the Internal Revenue Service administrative files in my possession in making the representations below.

2. Attached hereto as Exhibit 1 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1981. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

3. Attached hereto as Exhibit 2 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam for the tax year ending December 31, 1982. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

4. Attached hereto as Exhibit 3 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1983. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

5. Attached hereto as Exhibit 4 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam for the tax year ending December 31, 1984. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

6. Attached hereto as Exhibit 5 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1986. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

7. Attached hereto as Exhibit 6 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1987. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

8. Attached hereto as Exhibit 7 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1988. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

9. Attached hereto as Exhibit 8 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1989. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

10. Attached hereto as Exhibit 9 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for the tax year ending December 31, 1990. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

11. Attached hereto as Exhibit 10 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. and Elaine M. Beam for

the tax year ending December 31, 1991. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

12. Attached hereto as Exhibit 11 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1981. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

13. Attached hereto as Exhibit 12 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1982. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

14. Attached hereto as Exhibit 13 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1983. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

15. Attached hereto as Exhibit 14 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1984. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

16. Attached hereto as Exhibit 15 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1986. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

17. Attached hereto as Exhibit 16 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1987. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

18. Attached hereto as Exhibit 17 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1988. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

19. Attached hereto as Exhibit 18 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1989. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

20. Attached hereto as Exhibit 19 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Floyd W. Beam, for Civil Penalty, for the tax year ending December 31, 1991. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

21. Attached hereto as Exhibit 20 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Elaine M. Beam, for Civil Penalty, for the tax year ending December 31, 1986. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

22. Attached hereto as Exhibit 21 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Elaine M. Beam, for Civil Penalty,

for the tax year ending December 31, 1987. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

23. Attached hereto as Exhibit 22 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Elaine M. Beam, for Civil Penalty, for the tax year ending December 31, 1988. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

24. Attached hereto as Exhibit 23 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Elaine M. Beam, for Civil Penalty, for the tax year ending December 31, 1989. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

25. Attached hereto as Exhibit 24 is a true and correct copy of Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Elaine M. Beam, for Civil Penalty, for the tax year ending December 31, 1991. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

26. Attached hereto as Exhibit 25 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on February 2, 2006, in the Lane County Recorder's Office with respect to the federal tax liabilities of Floyd W. and Elaine M. Beam for tax year 1981. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

27. Attached hereto as Exhibit 26 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on April 27, 2001, in the Lane County Recorder's Office with respect to the federal tax liabilities of Floyd W. and Elaine M. Beam for

tax years 1986, 1987, 1988, 1989, 1990, 1991, and 1992. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

28. Attached hereto as Exhibit 27 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on April 28, 2004, in the Lane County Recorder's Office with respect to the federal tax liabilities of Floyd W. and Elaine M. Beam for tax years 1981, 1986, 1987, 1988, 1989, 1990, 1991, and 1992, naming Sunbeam Investment Co. or Trust as the nominee of the Beams. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

29. Attached hereto as Exhibit 28 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on April 28, 2004, in the Lane County Recorder's Office with respect to the federal tax liabilities of Floyd W. Beam for tax years 1982, 1983, and 1984, naming Sunbeam Investment Co. or Trust as the nominee of the Mr. Beam. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

30. Attached hereto as Exhibit 29 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on January 23, 2006, in the Deschutes County Recorder's Office with respect to the federal tax liabilities of Floyd W. and Elaine M. Beam for tax year 1981. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

31. Attached hereto as Exhibit 30 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on March 4, 2004, in the Deschutes County Recorder's Office with respect to the federal tax liabilities of Floyd W. and Elaine M. Beam for

tax years 1986, 1987, 1988, 1989, 1990, 1991, and 1992. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

32. Attached hereto as Exhibit 31 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on April 22, 2004, in the Deschutes County Recorder's Office with respect to the federal tax liabilities of Floyd W. and Elaine M. Beam for tax years 1981, 1986, 1987, 1988, 1989, 1990, 1991, and 1992, naming Sunbeam Investment Co. or Trust as the nominee of the Beams. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

33. Attached hereto as Exhibit 32 is a true and correct certified copy of Form 668(Y), Notice of Federal Tax Lien, which was recorded on April 22, 2004, in the Deschutes County Recorder's Office with respect to the federal tax liabilities of Floyd W. Beam for tax years 1982, 1983, and 1984, naming Sunbeam Investment Co. or Trust as the nominee of the Mr. Beam. For privacy concerns, all but the last 4 digits of the taxpayers' social security numbers have been redacted.

34. Attached hereto as Exhibit 33 is a true and correct copy of the United States' First Request for Admissions to Elaine M. Beam, served on December 20, 2007.

35. Attached hereto as Exhibit 34 is a true and correct copy of the United States' First Request for Production of Documents to Elaine M. Beam, served on December 20, 2007.

36. Attached hereto as Exhibit 35 is a true and correct copy of the United States' First Set of Interrogatories to Elaine M. Beam, served on December 20, 2007.

37. Attached hereto as Exhibit 36 is a true and correct copy of the United States' First Request for Admissions to Elaine M. Beam, as Personal Representative of the Estate of Floyd

W. Beam, served on December 20, 2007.

38. Attached hereto as Exhibit 37 is a true and correct copy of the United States' First Request for Production of Documents to Elaine M. Beam, as Personal Representative of the Estate of Floyd W. Beam, served on December 20, 2007.

39. Attached hereto as Exhibit 38 is a true and correct copy of the United States' First Set of Interrogatories to Elaine M. Beam, as Personal Representative of the Estate of Floyd W. Beam, served on December 20, 2007.

40. With regard to the United States' First Request for Admissions, First Set of Interrogatories, and First Request for Production of Documents to directed to Elaine M. Beam, Mrs. Beam did not respond.

41. With regard to the United States' First Request for Admissions, First Set of Interrogatories, and First Request for Production of Documents to directed to Elaine M. Beam, as Representative of the Estate of Floyd W. Beam, Mrs. Beam, as the Personal Representative of the Estate of Floyd W. Beam, did not respond.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 28th day of August, 2008.

/s/ Kari D. Larson
KARI D. LARSON
Trial Attorney, Tax Division
U.S. Department of Justice

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that on August 28, 2008, the foregoing DECLARATION OF KARI D. LARSON IN SUPPORT OF UNITED STATES' MOTION FOR SUMMARY JUDGMENT was electronically filed with the Clerk of Court using the CM/ECF system. It is further certified that on this same date, service of the foregoing was made by depositing copies thereof in the United States mail in a postage prepaid envelope addressed to:

Elaine M. Beam
340 Q Street
Springfield, OR 97477

Sunbeam Investment Company
c/o Elaine M. Beam, as Trustees
340 Q Street
Springfield, OR 97477

/s/ Kari D. Larson
KARI D. LARSON
Trial Attorney, Tax Division
U.S. Department of Justice